

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA
BLUEFIELD

GRANT THORNTON, LLP,

Plaintiff,

v.

CIVIL ACTION NO. 1:00-0655

FEDERAL DEPOSIT INSURANCE
CORPORATION,

Defendant;

and

FEDERAL DEPOSIT INSURANCE
CORPORATION,

Plaintiff,

v.

CIVIL ACTION NO. 1:03-2129

GRANT THORNTON, LLP,

Defendant.

MEMORANDUM OPINION AND ORDER

Pending before the court is Grant Thornton's motion to vacate judgment. Grant Thornton argues that the judgment order of March 29, 2007 makes no mention of the Kutak Rock settlement credit. Grant Thornton is correct; however, as Grant Thornton states in its motion, the court has indicated that it plans to resolve the issue of the settlement credit. The court still intends to do so and, accordingly, will construe Grant Thornton's motion as one to alter or amend the judgment, pursuant to Fed. R. Civ. P. 59. Grant Thornton can also address the matter by filing

a motion pursuant to Fed. R. Civ. P. 52(b). The filing of either motion tolls Grant Thornton's time for filing an appeal.

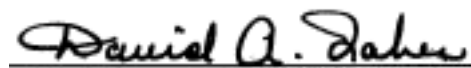
F.R.A.P. 4(a)(4).

Whatever the court may have indicated on earlier occasions, it always has intended to resolve any post-trial motions relating to non-Kutak Rock issues close in time to issuance of the Findings of Fact and Conclusions of Law. The court wishes to do so for the obvious reasons that doing so will make the task easier; the passage of time will only make the job more difficult. The entry of judgment insures that, insofar as the parties have any objections to the Findings of Fact and Conclusions of Law entered on March 14, 2007, the parties will bring such objections before the court in a timely manner.

The Clerk is directed to send a copy of this Memorandum Opinion and Order to counsel of record.

IT IS SO ORDERED this 4th day of April, 2007.

ENTER:



David A. Faber
Chief Judge